

Fill in this information to identify the case:Debtor name Spar Business Services, Inc.United States Bankruptcy Court for the: DISTRICT OF NEVADACase number (if known) 18-16974-abl☐ Check if this is an amended filingOfficial Form 202**Declaration Under Penalty of Perjury for Non-Individual Debtors**

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☒ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☒ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☒ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☒ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☒ *Schedule H: Codebtors* (Official Form 206H)
- ☒ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ Amended Schedule _____
- ☐ Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders (Official Form 204)
- ☐ Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 1/10/2019**X /s/ Robert G. Brown**

Signature of individual signing on behalf of debtor

Robert G. Brown

Printed name

President

Position or relationship to debtor

Fill in this information to identify the case:Debtor name **Spar Business Services, Inc.**United States Bankruptcy Court for the: **DISTRICT OF NEVADA**Case number (if known) **18-16974-abl**
☐ Check if this is an amended filing

Official Form 206Sum
Summary of Assets and Liabilities for Non-Individuals

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Part 1: Summary of Assets**1. Schedule A/B: Assets-Real and Personal Property** (Official Form 206A/B)**1a. Real property:**Copy line 88 from *Schedule A/B*..... \$ **0.00****1b. Total personal property:**Copy line 91A from *Schedule A/B*..... \$ **1,278,903.22****1c. Total of all property:**Copy line 92 from *Schedule A/B*..... \$ **1,278,903.22****Part 2: Summary of Liabilities****2. Schedule D: Creditors Who Have Claims Secured by Property** (Official Form 206D)Copy the total dollar amount listed in Column A, *Amount of claim*, from line 3 of *Schedule D*..... \$ **600,000.00****3. Schedule E/F: Creditors Who Have Unsecured Claims** (Official Form 206E/F)**3a. Total claim amounts of priority unsecured claims:**Copy the total claims from Part 1 from line 5a of *Schedule E/F*..... \$ **0.00****3b. Total amount of claims of nonpriority amount of unsecured claims:**Copy the total of the amount of claims from Part 2 from line 5b of *Schedule E/F*..... +\$ **571,165.84****4. Total liabilities**
Lines 2 + 3a + 3b\$ **1,171,165.84**

Fill in this information to identify the case:Debtor name Spar Business Services, Inc.United States Bankruptcy Court for the: DISTRICT OF NEVADACase number (if known) 18-16974-abl
☐ Check if this is an amended filing
Official Form 206A/B**Schedule A/B: Assets - Real and Personal Property**

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Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

Part 1: Cash and cash equivalents**1. Does the debtor have any cash or cash equivalents?**

- ☐ No. Go to Part 2.
☒ Yes Fill in the information below.

All cash or cash equivalents owned or controlled by the debtor**Current value of debtor's interest****3. Checking, savings, money market, or financial brokerage accounts (Identify all)**

Name of institution (bank or brokerage firm)

Type of account

Last 4 digits of account number

3.1. Westchester BankChecking7841\$65.223.2. The Westchester Bank (Closed)Payroll Account7858\$0.00**4. Other cash equivalents (Identify all)****5. Total of Part 1.**

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

\$65.22**Part 2: Deposits and Prepayments****6. Does the debtor have any deposits or prepayments?**

- ☒ No. Go to Part 3.
☐ Yes Fill in the information below.

Part 3: Accounts receivable**10. Does the debtor have any accounts receivable?**

- ☐ No. Go to Part 4.
☒ Yes Fill in the information below.

11. Accounts receivable

Debtor **Spar Business Services, Inc.**
NameCase number (If known) **18-16974-abl**

11b. Over 90 days old:	<u>600,000.00</u>	-	<u>0.00</u>	=....	<u>\$600,000.00</u>
	face amount		doubtful or uncollectible accounts		

11b. Over 90 days old:	<u>378,838.00</u>	-	<u>0.00</u>	=....	<u>\$378,838.00</u>
	face amount		doubtful or uncollectible accounts		

12. Total of Part 3.

Current value on lines 11a + 11b = line 12. Copy the total to line 82.

\$978,838.00**Part 4: Investments****13. Does the debtor own any investments?**

- ☒ No. Go to Part 5.
☐ Yes Fill in the information below.

Part 5: Inventory, excluding agriculture assets**18. Does the debtor own any inventory (excluding agriculture assets)?**

- ☒ No. Go to Part 6.
☐ Yes Fill in the information below.

Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)**27. Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?**

- ☒ No. Go to Part 7.
☐ Yes Fill in the information below.

Part 7: Office furniture, fixtures, and equipment; and collectibles**38. Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?**

- ☒ No. Go to Part 8.
☐ Yes Fill in the information below.

Part 8: Machinery, equipment, and vehicles**46. Does the debtor own or lease any machinery, equipment, or vehicles?**

- ☒ No. Go to Part 9.
☐ Yes Fill in the information below.

Part 9: Real property**54. Does the debtor own or lease any real property?**

- ☒ No. Go to Part 10.
☐ Yes Fill in the information below.

Part 10: Intangibles and intellectual property**59. Does the debtor have any interests in intangibles or intellectual property?**

- ☐ No. Go to Part 11.
☒ Yes Fill in the information below.

Debtor **Spar Business Services, Inc.**
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	General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
60.	Patents, copyrights, trademarks, and trade secrets Trademark License Agreement with SPAR Trademarks, Inc. - SPAR trademarks (Perpetual, Non-Exclusive and Royalty-Free)	Unknown		Unknown
61.	Internet domain names and websites www.assemblyandmerchandisingjobs.com	Unknown		Unknown
62.	Licenses, franchises, and royalties			
63.	Customer lists, mailing lists, or other compilations			
64.	Other intangibles, or intellectual property "Business Manager" internet job scheduling software to manage independant contractors, and all related improvements, revisions, developments and documentation made or procured related thereto (agreement dated as of July 1999)	Unknown		Unknown
65.	Goodwill			
66.	Total of Part 10. Add lines 60 through 65. Copy the total to line 89.			\$0.00
67.	Do your lists or records include personally identifiable information of customers (as defined in 11 U.S.C. §§ 101(41A) and 107?) <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes			
68.	Is there an amortization or other similar schedule available for any of the property listed in Part 10? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes			
69.	Has any of the property listed in Part 10 been appraised by a professional within the last year? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes			

Part 11: All other assets

70. **Does the debtor own any other assets that have not yet been reported on this form?**
Include all interests in executory contracts and unexpired leases not previously reported on this form.
- ☐ No. Go to Part 12.
- ☒ Yes Fill in the information below.

				Current value of debtor's interest
71.	Notes receivable Description (include name of obligor) Spar Marketing Force, Inc.	300,000.00 Total face amount	0.00 doubtful or uncollectible amount	\$300,000.00

Debtor **Spar Business Services, Inc.**
Name

Case number (If known) **18-16974-abl**

72. **Tax refunds and unused net operating losses (NOLs)**
Description (for example, federal, state, local)

73. **Interests in insurance policies or annuities**
Potential claims or recoveries against Affinity
Insurance, Ltd. for worker's compensation, casualty and
property insurance on behalf of field specialists.

Unknown

74. **Causes of action against third parties (whether or not a lawsuit has been filed)**

75. **Other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtor and rights to set off claims**

76. **Trusts, equitable or future interests in property**

77. **Other property of any kind not already listed** *Examples: Season tickets, country club membership*

78. **Total of Part 11.**

Add lines 71 through 77. Copy the total to line 90.

\$300,000.00

79. **Has any of the property listed in Part 11 been appraised by a professional within the last year?**

☒ No

☐ Yes

Debtor **Spar Business Services, Inc.**
NameCase number (If known) **18-16974-abl****Part 12: Summary**

In Part 12 copy all of the totals from the earlier parts of the form

Type of property	Current value of personal property	Current value of real property
80. Cash, cash equivalents, and financial assets. <i>Copy line 5, Part 1</i>	\$65.22	
81. Deposits and prepayments. <i>Copy line 9, Part 2.</i>	\$0.00	
82. Accounts receivable. <i>Copy line 12, Part 3.</i>	\$978,838.00	
83. Investments. <i>Copy line 17, Part 4.</i>	\$0.00	
84. Inventory. <i>Copy line 23, Part 5.</i>	\$0.00	
85. Farming and fishing-related assets. <i>Copy line 33, Part 6.</i>	\$0.00	
86. Office furniture, fixtures, and equipment; and collectibles. <i>Copy line 43, Part 7.</i>	\$0.00	
87. Machinery, equipment, and vehicles. <i>Copy line 51, Part 8.</i>	\$0.00	
88. Real property. <i>Copy line 56, Part 9.....></i>		\$0.00
89. Intangibles and intellectual property. <i>Copy line 66, Part 10.</i>	\$0.00	
90. All other assets. <i>Copy line 78, Part 11.</i>	+ \$300,000.00	
91. Total. Add lines 80 through 90 for each column	\$1,278,903.22	+ 91b. \$0.00
92. Total of all property on Schedule A/B. Add lines 91a+91b=92		\$1,278,903.22

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Official Form 206D

Schedule D: Creditors Who Have Claims Secured by Property

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Be as complete and accurate as possible.

1. Do any creditors have claims secured by debtor's property?
☐ No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.

☒ Yes. Fill in all of the information below.
Part 1: List Creditors Who Have Secured Claims

2. List in alphabetical order all creditors who have secured claims. If a creditor has more than one secured claim, list the creditor separately for each claim.

		Column A Amount of claim Do not deduct the value of collateral.	Column B Value of collateral that supports this claim
2.1	The Westchester Bank	\$600,000.00	\$300,000.00
Creditor's Name Attn: Managing Agent 12 Water St. White Plains, NY 10601 Creditor's mailing address Creditor's email address, if known Date debt was incurred Last 4 digits of account number		Describe debtor's property that is subject to a lien All accounts and other rights to payment, inventory, equipment, instruments and chattel paper, general intangibles, documents, government payments and programs, investment property, and deposit accounts. Describe the lien Is the creditor an insider or related party? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Is anyone else liable on this claim? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H) As of the petition filing date, the claim is: Check all that apply <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Do multiple creditors have an interest in the same property? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Specify each creditor, including this creditor and its relative priority.	

3. Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any.

\$600,000.00**Part 2: List Others to Be Notified for a Debt Already Listed in Part 1**

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

If no others need to be notified for the debts listed in Part 1, do not fill out or submit this page. If additional pages are needed, copy this page.

Name and address

On which line in Part 1 did you enter the related creditor?

Last 4 digits of account number for this entity

Fill in this information to identify the case:Debtor name Spar Business Services, Inc.United States Bankruptcy Court for the: DISTRICT OF NEVADACase number (if known) 18-16974-abl
☐ Check if this is an amended filing
Official Form 206E/F**Schedule E/F: Creditors Who Have Unsecured Claims**

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with **PRIORITY** unsecured claims and Part 2 for creditors with **NONPRIORITY** unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

Part 1: List All Creditors with PRIORITY Unsecured Claims

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

☒ No. Go to Part 2.

☐ Yes. Go to line 2.
Part 2: List All Creditors with NONPRIORITY Unsecured Claims

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

		Amount of claim	
3.1	Nonpriority creditor's name and mailing address Clark Hill PLC Attn: Nicholas W. Wieczorek 3800 Howard Hughes Parkway, Suite 500 Las Vegas, NV 89169 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Legal Services</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$409.50
3.2	Nonpriority creditor's name and mailing address Duane Morris LLP Attn: Robert D. Eassa Spear Tower One Market Plaza, Suite 2200 San Francisco, CA 94105-1127 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Legal Services</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$120,509.79
3.3	Nonpriority creditor's name and mailing address Fabyanske, Westra, Hart & Thomson P.A. Attn: Thomas Volbrecht 333 S. 7th St #2600 Minneapolis, MN 55402 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Legal Services</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$15,967.00
3.4	Nonpriority creditor's name and mailing address Federal Express Attn: Managing Agent 3875 Airways, Module 43 Department 4634 Memphis, TN 38116 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Shipping Services</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,345.00

Debtor **Spar Business Services, Inc.**
NameCase number (if known) **18-16974-abl**

3.5 Nonpriority creditor's name and mailing address

Maceo Rodgers
c/o Nichols Kaster, PLLP
4600 IDS Center
80 S. 8th St.
Minneapolis, MN 55402

Date(s) debt was incurred _

Last 4 digits of account number _

As of the petition filing date, the claim is: *Check all that apply.*

- ☐ Contingent
☐ Unliquidated
☐ Disputed

Basis for the claim: Pending LitigationIs the claim subject to offset? ☒ No ☐ Yes**Unknown**

3.6 Nonpriority creditor's name and mailing address

Melissa Clothier
c/o Keller Grover LLP
Attn: Eric A. Grover, Esq.
1965 Market St.
San Francisco, CA 94103

Date(s) debt was incurred _

Last 4 digits of account number _

As of the petition filing date, the claim is: *Check all that apply.*

- ☐ Contingent
☐ Unliquidated
☐ Disputed

Basis for the claim: Pending LitigationIs the claim subject to offset? ☐ No ☒ Yes**Unknown**

3.7 Nonpriority creditor's name and mailing address

Paradise Hogan
c/o Regan Lane LLP
Attn: Brook S. Lane
43 Bowdoin St., Ste. A
Boston, MA 02114

Date(s) debt was incurred _

Last 4 digits of account number _

As of the petition filing date, the claim is: *Check all that apply.*

- ☐ Contingent
☐ Unliquidated
☐ Disputed

Basis for the claim: Pending LitigationIs the claim subject to offset? ☐ No ☒ Yes**Unknown**

3.8 Nonpriority creditor's name and mailing address

SPAR Administrative Services, Inc.
Attn: Managing Agent
333 Westchester Ave.
South Building, Suite 203
West Harrison, NY 10604

Date(s) debt was incurred _

Last 4 digits of account number _

As of the petition filing date, the claim is: *Check all that apply.*

- ☐ Contingent
☐ Unliquidated
☐ Disputed

Basis for the claim: Recovery for apportioned amount of cash collateral deposited with or advanced to Affinity Insurance, Ltd. for insurance coverage, and/or potential refund, rebate or other return of periodic premium paid on behalf of Debtor.Is the claim subject to offset? ☐ No ☒ Yes**\$54,096.55**

3.9 Nonpriority creditor's name and mailing address

SPAR Marketing Force, Inc.
Attn: Managing Agent
333 Westchester Ave.
South Building, Suite 203
West Harrison, NY 10604

Date(s) debt was incurred _

Last 4 digits of account number _

As of the petition filing date, the claim is: *Check all that apply.*

- ☐ Contingent
☐ Unliquidated
☐ Disputed

Basis for the claim: Recovery for apportioned amount of cash collateral deposited with or advanced to Affinity Insurance, Ltd. for insurance coverage, and/or potential refund, rebate or other return of periodic premium paid on behalf of Debtor.Is the claim subject to offset? ☐ No ☒ Yes**\$378,838.00****Part 3: List Others to Be Notified About Unsecured Claims**

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

Name and mailing address

On which line in Part 1 or Part 2 is the related creditor (if any) listed?

Last 4 digits of account number, if any

Debtor **Spar Business Services, Inc.**

Name

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	Name and mailing address	On which line in Part1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any
4.1	Clark Hill PLC Attn: Tracy E. Leahy, Esq. 500 Woodward Ave., Suite 3500 Detroit, MI 48226	Line <u>3.1</u> <input type="checkbox"/> Not listed. Explain _____	—
4.2	Clark Hill PLC Attn: Managing Agent P.O. Box 3760 Carmichaels, PA 15320	Line <u>3.1</u> <input type="checkbox"/> Not listed. Explain _____	—
4.3	Duane Morris LLP Attn: Payment Processing 30 S. 17th St. Philadelphia, PA 19103-4196	Line <u>3.2</u> <input type="checkbox"/> Not listed. Explain _____	—
4.4	Federal Express Attn: Managing Agent P.O. Box 371461 Pittsburgh, PA 15250-7461	Line <u>3.4</u> <input type="checkbox"/> Not listed. Explain _____	—
4.5	Melton Kumler Attn: John F. Melton, Esq. 2705 Bee Cave Rd., Suite 220 Austin, TX 78746	Line <u>3.5</u> <input type="checkbox"/> Not listed. Explain _____	—

Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims

5. Add the amounts of priority and nonpriority unsecured claims.

5a. Total claims from Part 1

5b. Total claims from Part 2

5c. Total of Parts 1 and 2

Lines 5a + 5b = 5c.

Total of claim amounts	
5a.	\$ <u>0.00</u>
5b. +	\$ <u>571,165.84</u>
5c.	\$ <u>571,165.84</u>

Fill in this information to identify the case:Debtor name Spar Business Services, Inc.United States Bankruptcy Court for the: DISTRICT OF NEVADACase number (if known) 18-16974-abl

☐ Check if this is an amended filing

Official Form 206G**Schedule G: Executory Contracts and Unexpired Leases**

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Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, number the entries consecutively.

1. Does the debtor have any executory contracts or unexpired leases?

☒ No. Check this box and file this form with the debtor's other schedules. There is nothing else to report on this form.

☐ Yes. Fill in all of the information below even if the contacts of leases are listed on *Schedule A/B: Assets - Real and Personal* (Official Form 206A/B).

*Property***2. List all contracts and unexpired leases**

State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease

2.1 State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract

2.2 State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract

2.3 State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract

2.4 State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract

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Official Form 206H

Schedule H: Your Codebtors

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Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.

1. Do you have any codebtors?
☐ No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.

☒ Yes

2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.

*Column 1: Codebtor**Column 2: Creditor***Name****Mailing Address****Name***Check all schedules that apply:*

2.1 **Robert G. Brown**
123 Sunesta Cove Drive
Palm Beach Gardens, FL 33418

The Westchester Bank

☒ D 2.1
☐ E/F _____
☐ G _____

2.2 **William H. Bartels**
1 King Grant Way
Briarcliff Manor, NY 10510

The Westchester Bank

☒ D 2.1
☐ E/F _____
☐ G _____

Fill in this information to identify the case:Debtor name Spar Business Services, Inc.United States Bankruptcy Court for the: DISTRICT OF NEVADACase number (if known) 18-16974-abl
☒ Check if this is an amended filing
Official Form 207**Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy**

04/16

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income**1. Gross revenue from business**
☐ None.

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year
Sources of revenue
Check all that apply

Gross revenue
(before deductions and exclusions)

From the beginning of the fiscal year to filing date:
From 1/01/2018 to **Filing Date**
☒ Operating a business
☐ Other _____
\$16,500,000.00
For prior year:
From 1/01/2017 to 12/31/2017
☒ Operating a business
☐ Other _____
\$26,434,742.00
For year before that:
From 1/01/2016 to 12/31/2016
☒ Operating a business
☐ Other _____
\$22,964,296.00**2. Non-business revenue**

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

☒ None.
Description of sources of revenue
Gross revenue from each source
(before deductions and exclusions)
Part 2: List Certain Transfers Made Before Filing for Bankruptcy**3. Certain payments or transfers to creditors within 90 days before filing this case**

List payments or transfers--including expense reimbursements--to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$6,425. (This amount may be adjusted on 4/01/19 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

☐ None.
Creditor's Name and Address**Dates****Total amount of value**
Reasons for payment or transfer
Check all that apply

Debtor **Spar Business Services, Inc.**Case number (if known) **18-16974-abl**

Creditor's Name and Address	Dates	Total amount of value	Reasons for payment or transfer <i>Check all that apply</i>
3.1. The Westchester Bank Attn: Managing Agent 12 Water St. White Plains, NY 10601	See attached schedule 3.	\$9,341.66	<input checked="" type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other ___
3.2. SP/R Inc. Attn: Robert G. Brown, President 123 Sunesta Cove Drive Palm Beach Gardens, FL 33418	See attached schedule 3.	\$20,281.77	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input checked="" type="checkbox"/> Other ___

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,425. (This amount may be adjusted on 4/01/19 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☐ None.

Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for payment or transfer
4.1. Robert G. Brown 123 Sunesta Cove Drive Palm Beach Gardens, FL 33418 Officer, Director & Shareholder of the Debtor	See attached schedule 1.	\$258,000.00	Salary/Compensation
4.2. William H. Bartels 1 King Grant Way Briarcliff Manor, NY 10510 Director and Shareholder of Debtor	See attached schedule 2.	\$131,000.00	Salary/Compensation
4.3. SPAR Marketing Force, Inc. Attn: Managing Agent 333 Westchester Ave. South Building, Suite 203 West Harrison, NY 10604 Affiliate	See attached schedule 3.	\$167,657.00	Services Rendered
4.4. SP/R, Inc. Attn: Robert G. Brown, President 123 Sunesta Cove Dr. Palm Beach Gardens, FL 33418 Affiliate	See attached schedule 3.	\$45,281.77	Services rendered
4.5. Robert G. Brown 123 Sunesta Cove Drive Palm Beach Gardens, FL 33418 Officer, Director & Shareholder	See attached schedule 3.	\$29,524.98	Payment by Debtor as principal obligor on bank loan with The Westchester Bank, which was personally guaranteed by Robert G. Brown.
4.6. William H. Bartels 1 King Grant Way Briarcliff Manor, NY 10510 Director and Shareholder of the Debtor	See attached schedule 3.	\$29,524.98	Payment by Debtor as principal obligor on bank loan with The Westchester Bank, which was personally guaranteed by William H. Bartels.

Debtor **Spar Business Services, Inc.**Case number (if known) **18-16974-abl**

Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for payment or transfer
4.7. SPAR InfoTech, Inc. Attn: Robert G. Brown, President 123 Sunesta Cove Dr. Palm Beach Gardens, FL 33418 Affiliate	See attached schedule 3.	\$80,000.00	Services rendered
4.8. SPAR Administrative Services, Inc. Attn: Managing Agent 333 Westchester Ave. South Building, Suite 203 West Harrison, NY 10604 Affiliate	See attached schedule 3.	\$568,726.77	Services rendered

5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

☒ None

Creditor's name and address	Describe of the Property	Date	Value of property
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6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

☒ None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
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Part 3: Legal Actions or Assignments**7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

☐ None.

Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.1. Paradise Hogan v. Spar Group, Inc. et al 17-cv-10024-lts	Class Action	U.S. District Court - D. Massachusetts 300 State Street Springfield, MA 01105	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.2. Melissa J. Clothier v. Spar, Inc. et al RG12 639317	Class Action	Superior Ct. of the State of California County of Alameda 2233 Shore Line Dr. Alameda, CA 94501	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.3. Lee and Janet Walth v. Staples the Office Superstore, LLC No. 17-2-03080-0	Negligence	State of Washington Superior Court County of Spokane 1116 W. Broadway Ave. Spokane, WA 99260	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded

Debtor **Spar Business Services, Inc.**Case number (if known) **18-16974-abl**

	Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.4.	Maceo Rodgers v. Spar Business Services, Inc. No. 3:14-CV-00055	Class Action	U.S. Dist. Court - S.D. Texas 601 Rosenberg, Room 411 Galveston, TX 77550	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

☒ None

Part 4: Certain Gifts and Charitable Contributions**9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000**

☒ None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
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Part 5: Certain Losses**10. All losses from fire, theft, or other casualty within 1 year before filing this case.**

☒ None

Description of the property lost and how the loss occurred	Amount of payments received for the loss	Dates of loss	Value of property lost
	<p>If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received.</p> <p>List unpaid claims on Official Form 106A/B (<i>Schedule A/B: Assets – Real and Personal Property</i>).</p>		

Part 6: Certain Payments or Transfers**11. Payments related to bankruptcy**

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

☐ None.

	Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
11.1.	LARSON ZIRZOW & KAPLAN, LLC 850 E. Bonneville Ave. Las Vegas, NV 89101	LZK received \$50,000 as its retainer. LZK has been paid \$3,547.00 for services rendered prepetition, and holds the sum of \$46,453.00 in its trust account.	11/23/2018	\$3,547.00
	Email or website address mzirzow@lzklegal.com			
	Who made the payment, if not debtor? WHB Services, Inc.			

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Do not include transfers already listed on this statement.

Debtor **Spar Business Services, Inc.**Case number (if known) **18-16974-abl**☐ None.

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
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13. Transfers not already listed on this statement

List any transfers of money or other property by sale, trade, or any other means made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

☐ None.

Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
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Part 7: Previous Locations**14. Previous addresses**

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☐ Does not apply

Address	Dates of occupancy From-To
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Part 8: Health Care Bankruptcies**15. Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

☐ No. Go to Part 9.☐ Yes. Fill in the information below.

Facility name and address	Nature of the business operation, including type of services the debtor provides	If debtor provides meals and housing, number of patients in debtor's care
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Part 9: Personally Identifiable Information**16. Does the debtor collect and retain personally identifiable information of customers?**☐ No.☐ Yes. State the nature of the information collected and retained.**17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?**☐ No. Go to Part 10.☐ Yes. Does the debtor serve as plan administrator?**Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units**

Debtor **Spar Business Services, Inc.**Case number (if known) **18-16974-abl****18. Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

☐ None

Financial Institution name and Address	Last 4 digits of account number	Type of account or instrument	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
18.1. The Westchester Bank Attn: Managing Agent 12 Water St. White Plains, NY 10601	XXXX-7858	<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market <input type="checkbox"/> Brokerage <input type="checkbox"/> Other___	11/21/2018	\$126.00

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

☒ None

Depository institution name and address	Names of anyone with access to it Address	Description of the contents	Do you still have it?
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20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

☒ None

Facility name and address	Names of anyone with access to it	Description of the contents	Do you still have it?
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Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own**21. Property held for another**

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

☒ None**Part 12: Details About Environment Information**

For the purpose of Part 12, the following definitions apply:

Environmental law means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).

Site means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.

Hazardous material means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.

Debtor **Spar Business Services, Inc.**Case number (if known) **18-16974-abl**

- ☒ No.
☐ Yes. Provide details below.

Case title Case number	Court or agency name and address	Nature of the case	Status of case
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23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

- ☒ No.
☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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24. Has the debtor notified any governmental unit of any release of hazardous material?

- ☒ No.
☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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Part 13: Details About the Debtor's Business or Connections to Any Business

25. Other businesses in which the debtor has or has had an interest

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

- ☒ None

Business name address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN. Dates business existed
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26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

- ☐ None

Name and address	Date of service From-To
26a.1. BDO CPA Firm 2600 W. Big Beaver Rd., Ste. 600 Troy, MI 48084	2010-2017
26a.2. Jim Segreto Spar Group, Inc. 333 Westchester Ave. White Plains, NY 10604	1/1/2016-11/23/2018
26a.3. Citron Cooperman & Company, LLP 709 Westchester Ave. White Plains, NY 10604	2016 and 2017 taxes

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

- ☐ None

Debtor **Spar Business Services, Inc.**Case number (if known) **18-16974-abl**

Name and address	Date of service From-To
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26b.1. BDO CPA Firm 2600 W. Big Beaver Rd., Ste. 600 Troy, MI 48084	
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Name and address	Date of service From-To
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26b.2. Jim Segreto Spar Group, Inc. 333 Westchester Ave. White Plains, NY 10604	
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26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

☐ None

Name and address	If any books of account and records are unavailable, explain why
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26c.1. BDO CPA Firm 2600 W. Big Beaver Rd., Ste. 600 Troy, MI 48084	
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26c.2. Jim Segreto Spar Group, Inc. 333 Westchester Ave. White Plains, NY 10604	
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26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☐ None

Name and address

26d.1. The Westchester Bank Attn: Managing Agent 12 Water St. White Plains, NY 10601

26d.2. Spar Group, Inc. Attn: Managing Agent 333 Westchester Ave. West Harrison, NY 10604
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27. Inventories

Have any inventories of the debtor's property been taken within 2 years before filing this case?

☐ No☒ Yes. Give the details about the two most recent inventories.

Name of the person who supervised the taking of the inventory	Date of inventory	The dollar amount and basis (cost, market, or other basis) of each inventory
27.1 Robert G. Brown		\$0.

Name and address of the person who has possession of inventory records
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Spar Business Services, Inc. 7711 Military Trail West, Ste. 1000 West Palm Beach, FL 33410

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people

Debtor **Spar Business Services, Inc.**Case number (if known) **18-16974-abl**

in control of the debtor at the time of the filing of this case.

Name	Address	Position and nature of any interest	% of interest, if any
Robert G. Brown	123 Sunesta Cove Drive Palm Beach Gardens, FL 33418	Officer, Director and Shareholder	61.11%
Name	Address	Position and nature of any interest	% of interest, if any
William H. Bartels	1 King Grant Way Briarcliff Manor, NY 10510	Director and Shareholder	28.89%
Name	Address	Position and nature of any interest	% of interest, if any
Peter Brown	3773 Howard Hughes Pkwy. Ste. 500S Las Vegas, NV 89169-6014	Director	0%

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

- ☒ No
☐ Yes. Identify below.

30. **Payments, distributions, or withdrawals credited or given to insiders**

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

- ☐ No
☒ Yes. Identify below.

	Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
30.1	Robert G. Brown 123 Sunesta Cove Drive Palm Beach Gardens, FL 33418	See attached Schedule 1		
	Relationship to debtor Officer, Director and Former Shareholder			
30.2	William Bartels 1 King Grant Way Briarcliff Manor, NY 10510	See attached Schedule 2		
	Relationship to debtor Former Shareholder			
30.3	SPAR Marketing Force, Inc. Attn: Managing Agent 333 Westchester Ave. South Building, Suite 203 West Harrison, NY 10604	See attached Schedule 3		
	Relationship to debtor Affiliate			

Debtor **Spar Business Services, Inc.**Case number (if known) **18-16974-abl**

	Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
30.4	SP/R, Inc. Attn: Robert G. Brown, President 123 Sunesta Drive Palm Beach Gardens, FL	See attached Schedule 3		
	Relationship to debtor Affiliate			
30.5	SPAR InfoTech, Inc. Attn: Robert G. Brown, President 123 Sunesta Cove Dr. Palm Beach Gardens, FL 33418	See attached Schedule 3		
	Relationship to debtor Affiliate			

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

- ☒ No
- ☐ Yes. Identify below.

Name of the parent corporation

Employer Identification number of the parent corporation

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

- ☒ No
- ☐ Yes. Identify below.

Name of the pension fund

Employer Identification number of the parent corporation

Debtor **Spar Business Services, Inc.**Case number (if known) **18-16974-abl****Part 14: Signature and Declaration**

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **January 10, 2019**

/s/ Robert G. Brown

Signature of individual signing on behalf of the debtor

Robert G. Brown

Printed name

Position or relationship to debtor **President**

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

☒ No

☐ Yes

B2030 (Form 2030) (12/15)

United States Bankruptcy Court
District of Nevada

In re **Spar Business Services, Inc.**

Debtor(s)

Case No. **18-16974-abl**Chapter **11**

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S) - AMENDED

1. Pursuant to 11 U.S.C. § 329(a) and Fed. Bankr. P. 2016(b), I certify that I am the attorney for the above named debtor(s) and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept	\$	<u>3,547.00</u>
Prior to the filing of this statement I have received	\$	<u>3,547.00</u>
Balance Due	\$	<u>0.00</u>

2. The source of the compensation paid to me was:

☐ Debtor ☒ Other (specify): **WHB Services, Inc. Counsel received a retainer of \$50,000.00 and applied \$3,547.00 of that amount to pre-petition billings, inclusive of the filing fee, thus leaving a balance of \$46,453.00 held in trust for post-petition services.**

3. The source of compensation to be paid to me is:

☐ Debtor ☒ Other (specify): **WHB Services, Inc. See note above.**

4. ☒ I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

☐ I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation is attached.

5. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:

- a. Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
- b. Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
- c. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
- d. [Other provisions as needed]

6. By agreement with the debtor(s), the above-disclosed fee does not include the following service:

CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

January 10, 2019

Date

/s/ Matthew C. Zirzow

Matthew C. Zirzow 7222

Signature of Attorney

LARSON ZIRZOW & KAPLAN, LLC

850 E. Bonneville Ave.

Las Vegas, NV 89101

702-382-1170 Fax: 702-382-1169

mzirzow@lzklegal.com

Name of law firm

**United States Bankruptcy Court
District of Nevada**

In re **Spar Business Services, Inc.**

Debtor(s)

Case No. **18-16974-abl**Chapter **11**

LIST OF EQUITY SECURITY HOLDERS - AMENDED

Following is the list of the Debtor's equity security holders which is prepared in accordance with rule 1007(a)(3) for filing in this Chapter 11 Case

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
Robert G. Brown 123 Sunesta Cove Dr. Palm Beach Gardens, FL 33418	Common	61.11%	Shares
William H. Bartels 1 King Grant Way Briarcliff Manor, NY 10510	Common	28.89%	Shares

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the **President** of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date **January 10, 2019**Signature **/s/ Robert G. Brown**
Robert G. Brown

*Penalty for making a false statement of concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.*

**United States Bankruptcy Court
District of Nevada**

In re **Spar Business Services, Inc.**

Debtor(s)

Case No. **18-16974-abl**Chapter **11**

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1) - AMENDED

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for **Spar Business Services, Inc.** in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

Robert G. Brown
123 Sunesta Cove Dr.
Palm Beach Gardens, FL 33418

William H. Bartels
1 King Grant Way
Briarcliff Manor, NY 10510

☐ None [*Check if applicable*]

January 10, 2019

Date

/s/ Matthew C. Zirzow

Matthew C. Zirzow 7222

Signature of Attorney or Litigant
 Counsel for **Spar Business Services, Inc.**

LARSON ZIRZOW & KAPLAN, LLC

850 E. Bonneville Ave.

Las Vegas, NV 89101

702-382-1170 Fax:702-382-1169

mzirzow@lzklegal.com

Name, Address, Telephone No. & I.D. No.

Matthew C. Zirzow 7222
850 E. Bonneville Ave.
Las Vegas, NV 89101
702-382-1170
7222 NV

UNITED STATES BANKRUPTCY COURT

District of Nevada

In Re

Spar Business Services, Inc.

Debtor(s)

BANKRUPTCY NO. **18-16974-abl**
 CHAPTER NO. **11**

AMENDED

DECLARATION RE: ELECTRONIC FILING OF PETITION
SCHEDULES, STATEMENTS AND PLAN (if applicable)

PART I - DECLARATION OF PETITIONER

I [We] **Robert G. Brown** and _____, the undersigned debtor(s) hereby declare under penalty of perjury that the information I have given my attorney and the information provided in the electronically filed petition, statements, schedules, amendments and plan (if applicable) as indicated above is true and correct. I consent to my attorney filing my petition, this declaration, statements, schedules and plan (if applicable) as indicated above to the United States Bankruptcy Court. I understand that this DECLARATION RE: ELECTRONIC FILING is to be filed with the Clerk once all schedules have been filed electronically but, in no event, no later than 15 days following the date the petition was electronically filed. I understand that failure to file the signed original of this DECLARATION will cause my case to be dismissed pursuant to 11 U.S.C. § 707(a)(3) without further notice.

- ☐ If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7 or 13. I am aware that I may proceed under chapter 7, 11, 12, or 13 of 11 United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7 or 13. I request relief in accordance with the chapter specified in this petition.
- ☒ [If petitioner is a corporation or partnership] I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor. The debtor requests relief in accordance with the chapter specified in this petition.

Dated: **January 10, 2019**

Signed: **/s/ Robert G. Brown**
Robert G. Brown/President
 (Applicant)

PART II - DECLARATION OF ATTORNEY

I, the attorney for the petitioner named in the foregoing petition, declare that, I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter.

Dated: **January 10, 2019**

Signed: **/s/ Matthew C. Zirzow**
Matthew C. Zirzow 7222
 Attorney for Debtor(s)

SCHEDULE 1

Spar Business Services, Inc.**To/From RGB****2018**

Date	Num	Amount
01/19/2018		10,000.00 Deposit
02/02/2018	33040	-6,000.00
02/02/2018	33041	-6,000.00
02/02/2018	33042	-6,000.00
02/02/2018	33043	-6,000.00
02/02/2018	33044	-6,000.00
02/14/2018		10,000.00 Deposit
03/02/2018		10,000.00 Deposit
03/09/2018	33070	-6,000.00
03/09/2018	33072	-6,000.00
03/09/2018	33071	-6,000.00
03/09/2018	33073	-6,000.00
03/16/2018	33080	-6,000.00
03/16/2018	33082	-6,000.00
03/16/2018	33081	-6,000.00
03/16/2018	33079	-6,000.00
04/12/2018		-12,000.00
04/16/2018		-12,000.00
04/23/2018		10,000.00 Deposit
04/23/2018		-12,000.00
04/30/2018		10,000.00 Deposit
04/30/2018		-12,000.00
05/07/2018		-12,000.00
05/16/2018		-12,000.00
05/21/2018		-12,000.00
05/25/2018		-12,000.00
06/06/2018		-12,000.00
06/11/2018		-12,000.00
06/18/2018		-12,000.00
06/25/2018		-12,000.00
07/02/2018		-12,000.00
07/09/2018		-12,000.00
07/16/2018		-12,000.00
07/26/2018		-12,000.00
07/30/2018		-12,000.00
08/06/2018		-12,000.00
08/13/2018		-12,000.00
08/24/2018		10,000.00 Deposit
08/24/2018		-12,000.00
08/28/2018		10,000.00 Deposit
08/28/2018		-12,000.00
08/31/2018		10,000.00 Deposit
		<hr/>
		- \$ 250,000.00
		<hr/>
		- \$ 250,000.00

SCHEDULE 2

Spar Business Services, Inc.**To WHB****2018**

Date	Num	Amount
01/03/2018	33002	-2,500.00
01/03/2018	33001	-2,500.00
01/03/2018	33003	-2,500.00
01/03/2018	33000	-2,500.00
01/03/2018	33021	-30,000.00
01/03/2018	32999	-11,592.04
02/05/2018	33038	-2,500.00
02/05/2018	33039	-2,500.00
02/05/2018	33036	-2,500.00
02/05/2018	33035	-2,500.00
04/02/2018	33068	-2,500.00
04/02/2018	33066	-2,500.00
04/02/2018	33069	-2,500.00
04/02/2018	33067	-2,500.00
04/02/2018	33077	-2,500.00
04/02/2018	33076	-2,500.00
04/02/2018	33078	-2,500.00
04/02/2018	33075	-2,500.00
06/29/2018	33123	-2,500.00
06/29/2018	33125	-2,500.00
06/29/2018	33124	-2,500.00
06/29/2018	33126	-2,500.00
06/29/2018	33134	-2,500.00
06/29/2018	33136	-2,500.00
06/29/2018	33137	-2,500.00
06/29/2018	33135	-2,500.00
06/29/2018	33133	-2,500.00
07/11/2018	33151	-2,500.00
07/11/2018	33149	-2,500.00
07/11/2018	33150	-2,500.00
07/11/2018	33148	-2,500.00
08/07/2018	33161	-2,500.00
08/07/2018	33160	-2,500.00
08/07/2018	33162	-2,500.00
08/07/2018	33159	-2,500.00
08/16/2018	33152	-2,500.00
TOTAL		- \$ 126,592.04
		- \$ 126,592.04

SCHEDULE 3

Payments to or for the Benefit of Alleged Affiliates of Debtor

<i>Date</i>	<i>Payee</i>	<i>Amount</i>
2/1/2018	SP/R, Inc.	\$12,500.00
2/1/2018	SP/R, Inc.	\$12,500.00
3/2/2018	SP/R, Inc.	\$12,500.00
8/31/2018	SP/R, Inc.	\$7,781.77
		\$45,281.77
1/17/2018	SPAR Administrative Services, Inc.	\$92,286.64
1/17/2018	SPAR Administrative Services, Inc.	\$46,080.00
3/2/2018	SPAR Administrative Services, Inc.	\$56,849.90
3/2/2018	SPAR Administrative Services, Inc.	\$71,714.56
5/18/2018	SPAR Administrative Services, Inc.	\$66,813.64
7/6/2018	SPAR Administrative Services, Inc.	\$66,279.83
7/11/2018	SPAR Administrative Services, Inc.	\$73,691.63
7/18/2018	SPAR Administrative Services, Inc.	\$89,177.24
8/15/2018	SPAR Administrative Services, Inc.	\$5,833.33
		\$568,726.77
2/1/2018	SPAR Infotech, Inc.	\$10,000.00
2/1/2018	SPAR Infotech, Inc.	\$10,000.00
3/2/2018	SPAR Infotech, Inc.	\$10,000.00
4/6/2018	SPAR Infotech, Inc.	\$10,000.00
5/1/2018	SPAR Infotech, Inc.	\$10,000.00
6/1/2018	SPAR Infotech, Inc.	\$10,000.00
6/29/2018	SPAR Infotech, Inc.	\$10,000.00
8/1/2018	SPAR Infotech, Inc.	\$10,000.00
		\$80,000.00
1/12/2018	SPAR Marketing Force, Inc.	\$9,615.52
2/21/2018	SPAR Marketing Force, Inc.	\$70,690.17
3/6/2018	SPAR Marketing Force, Inc.	\$66,714.90
6/4/2018	SPAR Marketing Force, Inc.	\$13,871.98
7/2/2018	SPAR Marketing Force, Inc.	\$6,765.00
7/18/2018	SPAR Marketing Force, Inc.	\$16,383.25
		\$174,425.30
1/31/2018	Westchester Bank	\$2,841.67
2/2/2018	Westchester Bank	\$2,566.66
4/2/2018	Westchester Bank	\$2,841.66
4/30/2018	Westchester Bank	\$2,916.67
5/31/2018	Westchester Bank	\$2,970.83
6/29/2018	Westchester Bank	\$2,945.83
7/31/2018	Westchester Bank	\$3,100.00
8/31/2018	Westchester Bank	\$3,100.00
9/28/2018	Westchester Bank	\$3,000.00
10/31/2018	Westchester Bank	\$3,241.66
		\$29,524.98